



General Assembly

February Session, 2008

Raised Bill No. 5929

LCO No. 3370

03370_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING A MUNICIPAL OPTION TO LEVY LOCAL TAXES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2008*) (a) Any municipality, by
2 vote of its legislative body, may impose a local (1) sales tax on any
3 combination of sales and services within such municipality's borders,
4 provided such sales and services are subject to sales tax under state
5 law, (2) property tax, on items of personal or real property that are not
6 specifically exempted by state law, or (3) income tax, as a percentage of
7 the amount paid by residents of such municipality on each resident's
8 state personal income tax return.

9 (b) The Commissioner of Revenue Services shall develop guidelines
10 to be used by municipalities in adopting an ordinance pursuant to this
11 section. The commissioner shall provide a copy of the guidelines to
12 each municipality.

This act shall take effect as follows and shall amend the following sections:

Section 1	October 1, 2008	New section
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Statement of Purpose:

To allow municipalities to adopt local ordinances imposing sales, property or income taxes.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]